What is clamed is:

- A magnetic film comprising:
 an easy axis in a predetermined area treated by an ion beam.
- A magnetic film comprising:
 a first area having a first easy axis with a first direction; and
 a second area having a second easy axis with a second direction.
- 3. The magnetic film of claim 2 wherein the angle difference between the direction of the first easy axis and the direction of the second easy axis is from 60° to 90°.
 - 4. The magnetic film of claim 2 wherein the magnetic film includes an earth rare material which is at least selected one of Pt, Pd, Au and Tb.
 - 5. The magnetic film of claim 2 wherein the magnetic film includes a transition metal which is at least selected one of Co, Ni and Fe.

6. A method of manufacturing a magnetic film comprising steps of:

forming a magnetic layer on a substrate;

defining a first area and a second area of the magnetic layer;

treating the first area of the magnetic layer with an ion beam to form a first easy axis having a first direction; and

treating the second area of the magnetic layer with an ion beam in a magnetic field to form a second easy axis having a second direction.

- 7. The method of manufacturing a magnetic film of claim 6 wherein the magnetic layer comprises an earth rare material selected at least one of Pt, Pd, Au and Tb.
- 8. The method of manufacturing a magnetic film of claim 6 wherein the angle difference between the direction of the first easy axis and the direction of the second easy axis is from 60° to 90°.
- 9. The method of manufacturing a magnetic film of claim 6 wherein the magnetic layer comprises a transition metal selected at least one of Co, Ni and Fe.
- 10. The method of manufacturing a magnetic film of claim 6 wherein the ion beam comprises an inert gas selected at least one of He, Ne, Ar, Xe and Kr.
 - 11. A method of manufacturing a magnetic film comprising steps of:

forming a magnetic layer on a substrate; and

applying an ion beam into a selected area of the magnetic layer to form a first easy axis having a first direction.

12. The method of manufacturing a magnetic film of claim 11 further comprising steps of: applying a magnetic field to the magnetic film; and

applying an ion beam into another selected area of the magnetic layer to form a second easy axis having a second direction.

13. The method of manufacturing a magnetic film of claim 11 wherein the magnetic layer comprises a transition metal selected at least one of Co, Ni and Fe.

- 14. The method of manufacturing a magnetic film of claim 11 wherein the ion beam comprises an inert gas selected at least one of He, Ne, Ar, Xe and Kr.
 - 15. A method of manufacturing a magnetic film comprising steps of: forming a magnetic layer on a substrate; and treating the magnetic layer with an ion beam to form an easy axis having a direction.
- 16. The method of manufacturing a magnetic film of claim 15 wherein the magnetic layer comprises a transition metal selected at least one of Co, Ni and Fe.
 - 17. A method of manufacturing a magnetic film comprising steps of: forming a magnetic layer on a substrate; applying a magnetic field to the magnetic film; and treating the magnetic layer with an ion beam to form an easy axis having a direction.
- 18. The method of manufacturing a magnetic film of claim 18 wherein the magnetic layer comprises a transition metal selected at least one of Co, Ni and Fe.
 - 19. A method of manufacturing a magnetic film comprising steps of: forming a magnetic layer on a substrate; covering the magnetic layer with a first mask opening a first area; treating the first area with an ion beam to form a first easy axis; rotating the magnetic layer in some degree; covering the magnetic layer with a second mask opening a second area; and treating the second area with the ion beam to form a second easy axis.
 - 20. A method of manufacturing a magnetic film comprising steps of:
 forming a magnetic layer on a substrate;
 covering the magnetic layer with a first mask opening a first area;
 treating the first area with an ion beam in a magnetic field to form a first easy axis;
 rotating the magnetic layer in some degree;
 covering the magnetic layer with a second mask opening a second area; and
 treating the second area with the ion beam in the magnetic field to form a second easy axis.